

11-219. STATE OR POLITICAL SUBDIVISION.

(A) EXEMPTION.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE TO THE STATE OR A POLITICAL SUBDIVISION OF THE STATE.

(B) LIMITATION.

THE EXEMPTION UNDER SUBSECTION (A) OF THIS SECTION MAY NOT BE CONSTRUED TO EXEMPT ANY SALE OF TANGIBLE PERSONAL PROPERTY, OTHERWISE TAXABLE UNDER THIS TITLE, TO A CONTRACTOR TO BE USED UNDER A CONTRACT WITH THE STATE OR A POLITICAL SUBDIVISION OF THE STATE FOR CONSTRUCTION, REPAIR, OR ALTERATION OF REAL PROPERTY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 326(a) and, as it extended the exemptions under the former retail sales tax to the former use tax, § 375(b).

In subsection (b) of this section, the former word "builders" is deleted as unnecessary in light of the use of the word "contractor".

Also in subsection (b) of this section, the former reference to contracts "advertised for bids after July 1, 1968" is deleted as obsolete.

Defined terms: "Sale" § 11-101  
"Sales and use tax" § 1-101  
"Tangible personal property" § 11-101  
"Use" § 11-101

11-220. TAXATION BY OTHER LAW.

(A) TAXED UNDER OTHER LAW.

THE SALES AND USE TAX DOES NOT APPLY TO:

(1) A SALE OF AN ADMISSION BY A PERSON WHOSE GROSS RECEIPTS FROM THE SALE ARE SUBJECT TO THE ADMISSIONS AND AMUSEMENT TAX;

(2) A SALE OF CIGARETTES ON WHICH THE TOBACCO TAX IS PAID;

(3) A SALE OF A COMMUNICATION SERVICE RENDERED BY A PERSON WHOSE CHARGE FOR A COMMUNICATION SERVICE IS OR WOULD BE SUBJECT TO THE FEDERAL EXCISE TAX AS DESCRIBED IN § 4251 OF THE INTERNAL REVENUE CODE IN EFFECT ON JULY 1, 1979;

(4) A SALE OF A MOTOR FUEL THAT IS SUBJECT TO THE MOTOR FUEL TAX OR THE MOTOR CARRIER TAX;